

## Section 5

### c) Explanations of significant variances on the Accounting Statements - continued

#### Suggested layout for explanations

One sheet to be prepared for each variance that requires explanation.

<b>BOX NO</b> ..... 3 .....	£
Figure in 2016 column	518
Figure in 2015 column	5054
Variance (2016 figure less 2015 figure) A positive figure is an increase, a negative figure is a decrease	4886 decrease

Reasons (as many as are applicable)	Amount £
Reason 1 Grant for Play Area	368 <sup>3</sup>
Reason 2 Less donations	67
Reason 3 Less VAT Refunded	250
Reason 4 No LC TS	300
Unexplained Less Precept	300
Confirm unexplained amount is less than 15% of 2015 figure	Yes

#### Council Tax Support Grant (Applies only to Parish Councils and Meetings)

The Council Tax Support Grant, if received, is paid over at the same time as the Precept. Please note that **only the Precept should be recorded in Box 2 (Precept or Rates and Levies)** on the Annual Return.

**Council Tax Support Grant must be included in Box 3 (Total other receipts).**

The Council Tax Support Grant, if paid, may be annotated separately on the documentation sent to the Council by the District/Borough Council when the payments are made. If it is not you will need to contact your District/Borough Council to find out how much Council Tax Support Grant has been paid for 2015/16.